

420.0000 FEDERAL INSTRUMENTALITIES

[420.0001](#) **American National Red Cross.** As an instrumentality of the United States, the Red Cross and its property is immune from state and local taxes when lawfully pursuing its mandated purposes. This immunity does not result from any grant of exemption by the State but is a function of its status as an instrumentality of the federal government. C 1/17/91.

[420.0002](#) **Civil Air Patrol.** The Civil Air Patrol is an instrumentality of the United States for purposes of immunity from property taxation. C 4/22/87.

[420.0003](#) **Marketing Committees (U.S.D.A.).** The following committees and other similar committees when established by the U.S. Department of Agriculture under the authority of Title 7 of the Code of Federal Regulations are unincorporated instrumentalities of the United States Government and exempt from local taxation unless otherwise specifically authorized by Congress, to wit:

Navel Orange Administrative Committee
Valencia Orange Administrative Committee
Lemon Administrative Committee
Nectarine Administrative Committee
Kiwifruit Administrative Committee
California Date Administrative Committee
California Desert Grape Administrative Committee
Raisin Administrative Committee
Pear Commodity Committee
Peach Commodity Committee
Plum Commodity Committee
Tokay Industry Committee
Winter Pear Control Committee
California Olive Committee
Oregon-California Potato Committee
Prune Marketing Committee
Walnut Marketing Board
Almond Board of California C 3/29/91.

[420.0004](#) **Resolution Trust Corporation.** Property owned by the Corporation is subject to real property taxes if those taxes are assessed based on the property's value. Its personal property is immune from all forms of personal property taxation. Preexisting liens for taxes and interest will be recognized, but fines or penalties will not be, and no property of the Corporation is subject to levy, attachment, garnishment, foreclosure or sale without the Corporation's consent. LTA 10/16/91 (No. 91/72).

PROPERTY TAX ANNOTATIONS

[420.0005](#) **U.S. Department of Housing and Urban Development.** Although HUD is a federal instrumentality, property owned and held by HUD in its "Property Disposition Inventory" is subject to property taxation because of a specific waiver found in Title 12 United States Code section 1714. Thus, under article XIII of the California Constitution, county assessors are required to assess such properties. C 5/2/86.

[420.0010](#) **United States Reservations.** Neither the State of California nor any of its agencies may tax privately-held property located on a United States government reservation acquired by the United States prior to September 19, 1939, unless the United States authorized such taxation or the State of California specifically reserved the right to tax such property at the time of acquisition by the United States. On or after September 19, 1939, however, the State of California reserved to itself and its agencies the power and jurisdiction to tax privately-held property located on land thereafter ceded to or acquired by the United States. C 3/12/59.